



Internal Audit Strategic Plan 2015/16 to 2019/20, and Annual Internal Audit Plan 2015/16

Chiltern District Council

**Audit and Standards Committee
19 March 2015**



February 2015

2015/16



Internal Audit Strategic and Annual Plan

- EXECUTIVE SUMMARY -

INTRODUCTION

1. This Internal Audit Strategic and Annual Plans have been drawn up in accordance with the requirements of the CIPFA Public Sector Internal Auditing Standards for Internal Audit in Local Government.

INTERNAL AUDIT STRATEGIC PLAN

2. The Internal Audit Strategic Plan provides for a rolling review of Chiltern District Council's systems of internal control over a five year period. In developing the strategic plan we have given consideration to the following:
 - The key objectives of South Bucks and Chiltern District Councils and those risks associated with the objectives
 - The strategic risks and the controls to manage those risks identified in your risk registers
 - Areas identified by your Members, Directors and Heads of Service
 - Areas where External Audit may wish to place reliance
 - Recent significant changes to the organisation or its operations
 - Any other assurances which the Councils receive
 - Any regulatory requirements for internal audit
 - Emerging issues such as the "joint working"
 - The frequency of each audit based upon risk and materiality
 - The outcomes of any previous audit work

The Internal Audit Strategic Plan for 2015/16 – 2019/20 is at Annex A.

ANNUAL PLAN

3. An Annual Plan is prepared prior to the start of each financial year. The programme of work within the Annual Plan will be in accordance with that set out in the Internal Audit Strategic Plan, subject to any changes to the audit risk assessment. Any such changes will be identified in the Annual Plan presented to the Audit and Standards Committee for approval. The Annual Plan for 2015/16 is at Annex B.

- DETAILED REPORT -

SCOPE OF THE INTERNAL AUDIT STRATEGIC PLAN

4. The scope of the Internal Audit Strategic Plan is limited to those operational activities undertaken by South Bucks and Chiltern District Councils. The strategic plans of both Councils have been prepared to either undertake similar audits for each Council at a similar time or to do a joint audit where the service is shared. The internal audit programme of work, outlined in the Internal Audit Strategic Plan, is designed to determine the extent to which the network of risk management, control and governance processes are adequate and operating in the designed manner.
5. The scope of the governance, risk management and control framework for South Bucks and Chiltern District Councils was determined through discussions with senior management, review of the risk map and our knowledge gained through the internal audit work we carried out during 2014/15.
6. In order to obtain the best use of the internal audit resource it is necessary to assess the assurance risk to both Councils of a failure of the governance, risk management and/or control processes in key areas of activity. The assurance risk assessment identified the areas which we consider to have a significant latent assurance risk in one or more of the three types of assurance risk, details of which are set out in the table below

Risk type	
Major Identified Risks (MIR)	The Council's strategic risk register lists the business significant risks. Many of these risks relate to external factors where internal audit could have very limited impact. Major risks, which relate to internal factors have been considered as part of the production of the Internal Audit Strategic Plan.
Strategic Control Risks (SCR)	The risk is not just the immediate financial loss that may arise but also the impact of the adverse publicity that may occur from a control failure. In the medium to longer term it is possible that the latter will have a greater adverse impact for the Council than the purely financial aspects.
Internal Control Risks (ICR)	These are risks of failure in the financial and operational control framework associated with the operation of an activity. The risk analysis makes allowance for other assurance procedures put in place by both Councils.

PRIORITISATION OF AUDIT REVIEWS

7. The internal audit work has been planned over a five year rolling cycle. Based upon the agreed number of days to be provided, each year the frequency of the coverage for each auditable area assessed as having a significant latent assurance risk has been determined based upon the strategy set out below.

Area	Frequency of review
Key business critical areas	These will be reviewed using a modular approach; this enables a review of different aspects of these areas to be reviewed each year.
Key financial systems	These will be subject to either a full review or a compliance review on an annual basis.
Other areas of core financial and operational activity	These will be reviewed using a two to five year rolling cycle.

INTERNAL AUDIT STRATEGIC PLAN

8. Annex A sets out the overall plan for the rolling review of Chiltern District Council's systems of governance, risk management and internal control over a five-year cycle. The Internal Audit Strategic Plan highlights what our assessment is of the principal assurance risk for each area to be reviewed.
9. The Internal Audit Strategic Plan assumes that there are no significant changes in the assurance risk assessments or in the operations of either Council. It also assumes that no significant control weaknesses will be identified by the internal audit reviews. As a consequence TIAA will prepare an Annual Plan in each of the financial years which will modify the Internal Audit Strategic Plan to take into consideration all known changes.
10. For the ICT audit programme of work this was identified following a major review of the Councils Computer systems and has been determined by reference to the CIPFA computer audit guidelines and the industry standard for best practice.
11. For both Councils it is appropriate to have an integrated audit programme that comprises five types of audit review as set out below.

Type of review	Explanation
Assurance	Each review entails identifying the objectives of the system, identifying the risks to the system and then establishing that controls are in place to minimise the potential risk. The appropriate level of testing is then carried out to assess the actual effectiveness of the controls.
Compliance	The emphasis of the compliance reviews is on establishing by detailed testing the integrity of the arrangements being operated and re-affirming the reliance that can still be placed on the opinion provided on the previous full system reviews.
Appraisal	The emphasis is on whether the arrangements in place accord with good practice but do not extend to detailed compliance checking.
Operational	The emphasis of the operational reviews to identify the extent to which the operating procedures for specific activities accord with

	good practice.
Follow Up	These complement the audit reviews by testing the extent of effective implementation of previous internal audit recommendations.

TIMINGS

12. The times allocated to the individual reviews in the Internal Audit Strategic Plan include preparation and issue of terms of reference, production and review of working papers and reports.

ANNUAL PLANS

13. An Annual Plan will be prepared prior to the start of each financial year (Annex B). The programme of work within the Annual Plan will be in accordance with the Internal Audit Strategic Plan and any variations will be agreed with senior staff and will be reported to the appropriate Audit and Standards Committee.

ASSESSMENT OF THE KEY RISK CONTROL OBJECTIVES

14. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks will be provided. The assessments are:

Substantial Assurance	Robust series of internal controls in place designed to achieve the system objectives and which are being consistently applied.
Reasonable Assurance	Series of internal controls in place, however there are some control improvements and/or enhancements to compliance that would assist in ensuring the continuous and effective achievement of the system objectives.
Limited Assurance	The controls in place and/or the level of compliance are not sufficient to ensure the continuous and effective achievement of the system objectives.
No Assurance	Fundamental breakdown or absence of core internal controls.

REPORTING

15. A separate report will be prepared for each audit carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of the IIA-UK Internal Audit Standards and the CIPFA Public Sector Internal Auditing Standards.
16. An Internal Audit Progress Report (IAPR) will be submitted to each meeting of the Audit and Standards Committee. The IAPR will highlight any trends or significant issues arising from our audit work that need to be drawn to the attention of the Audit and Standards Committee. The IAPR also includes a report on progress against the Annual Plan and any proposals for changes to the Annual Plan to reflect emerging priorities.
17. An Annual Report will be prepared for each year in accordance with the requirements set out in the IIA-UK Internal Audit Standards and CIPFA Public Sector Internal Auditing Standards.

The Annual Report includes our opinion of the overall adequacy and effectiveness of Chiltern Council's risk management, control and governance processes.

LIAISON WITH THE EXTERNAL AUDITOR

18. TIAA will liaise with the Council's External Auditor to enable them to place reliance on our internal audit work. Any matters in the areas included in an Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

LIMITATIONS AND RESPONSIBILITY

19. The timings shown in the Internal Audit Strategic Plan and the Internal Audit Plan assume that the expected controls will be in place. Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of Chiltern Council and additional time will be required to carry out such testing. Each Council is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.
20. Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.
21. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
22. Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.
23. The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management's use and are not prepared for any other purpose.
24. This Internal Audit Strategic Plan has been prepared based on the number of days of internal audit work which have been agreed with South Bucks and Chiltern Councils. TIAA does not warrant that all significant latent assurance risk areas will be fully covered during the five year period. It is the responsibility of the Audit and Standards Committee/Director of Resources for South Bucks/Chiltern Council to determine that the number of audit days to be provided and the planned audit coverage is sufficient to meet the requirements of the Council. The Head of



Internal Audit is satisfied that the planned audit days available are sufficient to enable us to provide an annual opinion on the extent to which the governance, risk management and control processes are adequate and operating in the designed manner.

Annex A

STRATEGIC INTERNAL AUDIT PLAN - 2015/16 TO 2019/20

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
<u>Main Financial Systems Audits</u>						
Main Accounting	5	5	5	4	4	Key financial system. This is a joint audit with South Bucks
Payroll	7	7	7	6	6	Key financial system. This is a joint audit with South Bucks. Payroll is managed by Aylesbury Vale DC.
Debtors	6	6	5	5	5	Key financial system. This is a joint audit with South Bucks
Creditors	6	6	5	5	5	Key financial system. This is a joint audit with South Bucks
Benefits	6	6	5	5	5	Key financial system. A similar audit will be undertaken at the same time at South Bucks Council
Council Tax Support	6	6	5	5	5	Key financial system. A similar audit will be undertaken at the same time at South Bucks Council

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Council Tax and NDR	12	12	11	10	10	Key financial system. A similar audit will be undertaken at the same time at South Bucks Council
Cash & Bank	6	6	5	5	5	Key financial system. This is a joint audit with South Bucks
Treasury Management	5	5	5	4	4	Key financial system. This is a joint audit with South Bucks
Budgetary Control	5		5		4	A periodic audit of the budgetary control arrangements. This is a joint audit with South Bucks
<u>Computer Audit Work</u>						
Commissioning & Programme Management / Project Control				3		Periodic ICT audits. This is a joint audit with South Bucks
Management of Contractors & 3 rd party providers. (Relationship & Performance, service levels)		4			3	Periodic ICT audits. This is a joint audit with South Bucks
ICT Strategy, Policies and Procedures (gap analysis, structure, fit with business objectives, development, content and				3		Periodic ICT audits. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
coverage)						
Information Security Management in shared service environment (processes, organisational data/information protection, organisational awareness, training, access to info)	6			4		Periodic ICT audits. This is a joint audit with South Bucks
ICT & Information risk management (information risks, compliance, structures, operational effectiveness – combined risk assessments across both Councils)		3			4	Periodic ICT audits. This is a joint audit with South Bucks
Change management (change management procedures in a transition environment and for the future operating environment)		3			4	Periodic ICT audits. This is a joint audit with South Bucks
ICT Security structures / arrangements / file storage and management (access controls to data and information / file storage / protective ,marking / and retention)		6		4		Periodic ICT audits. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Regulatory compliance (DPA / FOI / Other)	5		3			Periodic ICT audits. This is a joint audit with South Bucks
ICT Quality & performance management (skills, experience, knowledge – framework for delivery, service provision & delivery)		4			3	Periodic ICT audits. This is a joint audit with South Bucks
Control Assurance of services provided remotely (introduction of cloud provision (e.g. data storage / email) – Project Mgt	3		5			Periodic ICT audits. This is a joint audit with South Bucks
IT Management and operational structure (transition and final ICT staffing structures, roles and responsibilities)	5			3		Periodic ICT audits. This is a joint audit with South Bucks
Benefits realisation (of transition to shared service deliverer / provider + user take up / usage / skills / experience & training)			5			Periodic ICT audits. This is a joint audit with South Bucks
ICT Stability during changing environment / processes			5			Periodic ICT audits. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
(Resilience & DR & service continuity)						
Public Sector Network (PSN) Compliance – local aspects from required outputs (compliance review of significant sample of criteria – pre accreditation)			3		3	Periodic ICT audits. This is a joint audit with South Bucks
Service desk operation & management (ensuring that the service desk is established to an appropriate common standard and that users are not disadvantaged or issues unresolved as processes / applications / delivery changes take effect)	4			2		Periodic ICT audits. This is a joint audit with South Bucks
<u>Sustainable Development</u>						
Planning Development (and enforcement)	6			6		A periodic review of the planning and enforcement arrangements for the Council. A similar audit will be undertaken at the same time at South Bucks Council
Building Control	5				4	A periodic review of the Council's Building Control activities. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
<u>Health and Housing</u>						
Housing Allocations and Homelessness	5		5		5	A periodic review of the Council's Housing Policy arrangements. This is a joint audit with South Bucks
Housing Grants – energy efficiency grants			5			A periodic review into the Council's Housing Grants. This is a joint audit with South Bucks
Housing – Section 106	6		6		5	A periodic review into how the Council is spending its Section 106 money. This is a joint audit with South Bucks
Environmental Health		6		6		A periodic review into the Council's arrangements for managing environmental health issues such as food safety procedures. This is a joint audit with South Bucks
Licensing		6		6		A periodic review into the procedures for managing licenses. This is a joint audit with South Bucks
Business Continuity			5			A periodic review into the Council's business continuity arrangements. This is a joint audit with South Bucks
Emergency Planning			4			A periodic review of the Council's emergency planning arrangements. This is a joint audit

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
						with South Bucks
Health and Safety – internal arrangements		4		4		A periodic review into the Councils arrangements for Health and Safety within the Council. This is a joint audit with South Bucks
<u>Environmental Services</u>						
Health and Safety – Contractor arrangements	4			4		A periodic review of the Health and safety arrangements for Contractors. This is a joint audit with South Bucks
Grounds Maintenance			4			A periodic review of the Councils ground maintenance procedures. This is a joint audit with South Bucks
Waste Collection			6		6	A periodic review of the Councils waste collection procedures
Contracts	6		6		6	A periodic review of the Councils major contracts within the Environmental Services Department. This is a joint audit with South Bucks
Car Parking	6	6	5	5	5	A periodic review of the income collection, reconciliation and security arrangements. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Property and Asset Management		5		5		A periodic review into how the Council manages its portfolio of properties. This is a joint audit with South Bucks
Cemeteries		5				A periodic review of the Council's cemetery procedures. This is a joint audit with South Bucks
<u>Community Services</u>						
Grants	5				5	A periodic review into community grants. This is a joint audit with South Bucks
Leisure		5				A periodic review of the Council's contract monitoring procedures for the Leisure Contract. This is a joint audit with South Bucks
Safeguarding		5		5		A periodic review of the Council's Safeguarding arrangements. This is a joint audit with South Bucks
<u>Legal and Democratic Services</u>						
Land Charges		5				A periodic review into procedures and income collected for land charges. A similar audit will be undertaken at the same time at South Bucks Council

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Electoral Registration (to includes Elections)	5			5		To focus on the changes to the Electoral Individual Registration and also to review the elections risk register. A similar audit will be undertaken at the same time at South Bucks Council
External Solicitors					3	A periodic review to examine the process and procedures for using external solicitors. A similar audit will be undertaken at the same time at South Bucks Council
Court Costs				5		A periodic review to examine the recovery of court costs. A similar audit will be undertaken at the same time at South Bucks Council
<u>Corporate Audits</u>						
Freedom of Information	5		5		5	A periodic review of the Council's FOI arrangements. This is a joint audit with South Bucks
Data Protection		5		5		A periodic review of the Council's Data Protection arrangements. This is a joint audit with South Bucks
Governance	5	5	5	5	5	An annual review of the Council's governance arrangements. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Risk Management	5		5		5	A periodic review of the Councils risk management procedures. This is a joint audit with South Bucks
Joint Working	6					The 2015/16 audit will focus on the benefits achieved from the joint working as identified in the service reviews. This audit will cease after 2015/16. This is a joint audit with South Bucks
Procurement		4		4		A periodic review into the Council's procurement procedures. This is a joint audit with South Bucks
Counter Fraud	6	6	6	6	6	An annual review to focus on current fraud and irregularity issues which affect the Council. This is a joint audit with South Bucks
Data Quality		6		5		A periodic review of the Councils Data Quality arrangements. This is a joint audit with South Bucks
<u>Human Resources</u>						
Absence Management		5			5	A periodic review of the Councils absence management arrangements. This is a joint audit with South Bucks

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Recruitment		5			5	A periodic review of the arrangements for recruiting staff. This is a joint audit with South Bucks
Equalities				5		A periodic review of the Council's compliance with the Equalities legislation. This is a joint audit with South Bucks
Training and Development			5			A periodic review of the Council's training and development arrangements. This is a joint audit with South Bucks
<u>Other</u>						
Audit follow up work	6	6	6	6	6	An annual audit at the end of the year to assess implementation of audit recommendations made.
Annual audit letter/Assurance Report	1	1	1	1	1	Annual Assurance letter/report
Management of Contract	14	14	14	14	14	Time spent by the TIAA Audit Director in servicing the Audit and Standards Committee, attending the Heads of Service group, liaising with the Client and External Audit and generally managing the Internal Audit contract.

<u>Description of area to Audit</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>Comments</u>
Total Number of Audit Days	183	183	172	170	161	

South Bucks Crematorium Strategic Plan 2015/16 to 2019/20

<u>Description</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/10</u>	<u>Comments</u>
Annual Internal audit	5	5	5	5	5	The 2015/16 internal audit will help provide evidence and data to assist the external audit. The internal audit will be reviewed after 2015/16 to cover what will be required as the external audit will cease after 2015/16
Crematorium project	5	TBA	TBA			A periodic review of the capital works at the Crematorium
Total Number of Audit Days	10	5	5	5	5	

Annex B

Annual Internal Audit Plan 2015/16

<u>Description</u>	<u>Planned Days 2015/16</u>	<u>Assurance Risk Type</u>	<u>Type of review</u>	<u>Details of Audit</u>	<u>Proposed start Month</u>
<u>Financial Systems</u>					
Main Accounting	5	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	October 2014
Payroll	7	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	October 2014
Debtors	6	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	October 2014
Creditors	6	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	October 2014
Benefits	6	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	November 2014
Council Tax Support	6	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	November 2014
Council Tax & NDR	12	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	December 2014
Cash & Bank	6	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	November 2014

<u>Description</u>	<u>Planned Days 2015/16</u>	<u>Assurance Risk Type</u>	<u>Type of review</u>	<u>Details of Audit</u>	<u>Proposed start Month</u>
Treasury Management	5	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	November 2014
Budgetary Control	5	ICR	Assurance	An annual systems audit – controls to be tested will be agreed with the external auditor	December 2015
<u>Computer Audit Work</u>					
Information Security Management in shared service environment	6	SCR	Assurance	To review the processes, X-organisational data/information protection, X-organisational awareness, training and access to information	October 2015
Regulatory compliance	5	SCR	Assurance	To review the IT systems for DPA and FOI	October 2015
Control Assurance of services provided remotely	3	SCR	Assurance	To review the introduction of cloud provision (e.g. data storage / email) – Project Management	October 2015
IT Management and operational structure	5	SCR	Assurance	To review the transition and final ICT staffing structures, roles and responsibilities	July 2015
Service desk operation & management	4	SCR	Assurance	(ensuring that the service desk is established to an appropriate common standard and that users are not disadvantaged or issues	October 2015

<u>Description</u>	<u>Planned Days 2015/16</u>	<u>Assurance Risk Type</u>	<u>Type of review</u>	<u>Details of Audit</u>	<u>Proposed start Month</u>
				unresolved as processes / applications / delivery changes take effect)	
<u>Sustainable Development</u>					
Planning Development (and enforcement)	6	SCR		An operational review of the Planning Development and Enforcement arrangements	May 2015
Building Control	5	SCR	Operational	An operational review of the Building Control arrangements following the service review	July 2015
<u>Health and Housing</u>					
Housing - Allocations/Homelessness	5	SCR	Operational	An operational review of the procedures and process for allocating housing and managing homelessness	August 2015
Housing – Section 106	6	SCR	Operational	An operational review of Section 106 funds and how these are actioned/spent	September 2015
<u>Environmental Services</u>					
Contracts	6	SCR	Operational	An operational review of the system for letting, managing and monitoring of contracts at each Council	August 2015
Car Parking	6	SCR	Operational	An operational review into how the Council manages income, reconciliation security at the Car Parks	Feb 2015
Health and Safety – Contractor	4	SCR	Operational	This was a limited audit at SBDC during 2015/16 and a further	October

<u>Description</u>	<u>Planned Days 2015/16</u>	<u>Assurance Risk Type</u>	<u>Type of review</u>	<u>Details of Audit</u>	<u>Proposed start Month</u>
arrangements				audit has been requested by the SBDC Audit and Standards Committee in 2015/16	2015
<u>Community Services</u>					
Community Grants	5	SCR	Operational	An operational review of the Community Grants system. This was a postponed audit from 2014/15	June 2015
<u>Legal and Democratic Services</u>					
Electoral Registration	5	SCR	Operational	An operational review of the system for managing electoral registrations (to include the risk management procedures for Elections)	TBA
<u>Corporate Audits</u>					
Freedom of Information	5	SCR	Assurance	An assurance review of the Council's Freedom of Information arrangements. This was a postponed audit from 2014/15	July 2015
Governance	5	MIR	Assurance	An assurance review that the Council's governance arrangements are working well	January 2016
Risk Management	5	MIR	Assurance	An assurance review that the Council's Risk Management arrangements are working well and are embedded	July 2015
Joint Working Arrangements	6	SCR	Assurance	An assurance that the joint working arrangements with South Bucks DC are providing proper governance and risk management	September 2015

<u>Description</u>	<u>Planned Days 2015/16</u>	<u>Assurance Risk Type</u>	<u>Type of review</u>	<u>Details of Audit</u>	<u>Proposed start Month</u>
				and that controls have not been lost or reduced.	
Counter Fraud	6	SCR	Assurance	A proactive counter fraud audit to review a high risk area of transactions within the Councils	September 2015
<u>Human Resources</u>	No audits planned for 2015/16				
<u>Other</u>					
Audit follow up work	6		Follow up	An annual audit to assess the implementation of audit recommendations	April 2016
Annual audit letter/report	1			The annual assurance letter/report	May 2016
Management of Contract	14			Time spent by the Audit Director on planning, quality assurance, client and external audit liaison and committee attendance.	Ongoing
TOTAL	183				

Chiltern Crematorium Annual Plan 2015/16

<u>Description</u>	<u>Days</u>	<u>Assurance Risk Type</u>	<u>Type of review</u>	<u>Details of Audit</u>	<u>Proposed start Month</u>
Annual Internal audit	5	SCR	Assurance	An annual audit which helps with the external audit	April 2015

				requirements for the Crematorium	
Crematorium project	5	SCR	Advisory	A periodic review into the capital works at the Crematorium	April 2015
TOTAL	10				